

## **Pryamytsin K. Electronic cabinet – a modern mechanism of interaction between the taxpayer and the state fiscal service**

The article investigates the introduction by the state of alternative ways of the interaction of controlling bodies with taxpayers.

Problems of the effectiveness of electronic interaction of controlling bodies with business entities were not investigated by domestic scientists in connection with the novelty of this phenomenon.

In the conditions of administrative reform and implementation of information technologies, it is necessary to create a unified communication approach for the interaction between business entities and state authorities.

And now there is a global problem of tax and taxpayer interaction that needs to be modernized. For today, the legislator provides other ways of the interaction of entrepreneurs with state authorities, for example, the State Statistics Service of Ukraine provides a number of means of information and telecommunications, such as: M.E.Doc, 1C-Report, Sonata, REPORT, and others. But, unfortunately, tax regulations for the e-cabinet do not take this into account. Although in practice this is all the same, you can interact both through the electronic cabinet and through special programs for providing electronic document management.

In tax legislation, there is a tendency to reform the procedure for appealing against taxpayers' actions and decisions of controlling bodies. However, the existing systemic weaknesses in the legal regulation of the procedures for the transmission of tax reporting decisions and procedures for pre-trial settlement of tax disputes with the help of telecommunication means do not ensure the completeness of the function of the electronic cabinet in the relationship between taxpayers and the controlling body and accelerate electronic document circulation between them.

**Key words:** e-cabinet, tax notification-decision, supervisory bodies, tax payers.